

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
One Rodney Square
PO Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

Douglas M. Foley (VSB No. 34364)
Sarah B. Boehm (VSB No. 45201)
MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

- and -

Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
155 North Wacker Drive
Chicago, Illinois 60606-7120
(312) 407-0700

Counsel to the Debtors and
Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

_____)	
In re:)	Chapter 11
)	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,)	Case No. 08-35653 (KRH)
)	
Debtors.)	
_____)	

**THIRD ORDER EXPANDING THE SCOPE
OF EMPLOYMENT AND RETENTION OF ERNST & YOUNG LLP**

Upon the third supplemental application (the "Third Supplemental Application")¹ of the Debtors for an order pursuant to sections 327 and 328 of the Bankruptcy Code, authorizing them to expand the scope of employment and retention of Ernst & Young LLP ("E&Y LLP") to include

¹ Capitalized terms used but not defined herein shall have the meaning set forth in the Third Supplemental Application.

additional tax advisory services, effective as of September 10, 2009; and it appearing that due and adequate notice of the Third Supplemental Application was given and that no other notice need be given; and it appearing that the relief requested in the Third Supplemental Application is in the best interest of the Debtors' estates and their creditors; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and it appearing that venue of this proceeding and this Third Supplemental Application in this district is proper pursuant to 29 U.S.C. §§ 1408 and 1409; and after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED, that the Third Supplemental Application is granted; and it is further

ORDERED, that the Employment Tax SOW is hereby approved; and it is further

ORDERED, that in accordance with sections 327(a) and 328(a) of the Bankruptcy Code, the Debtors are authorized to expand the scope of E&Y LLP's employment and retention in these cases for E&Y LLP to provide additional tax advisory

services, effective as of September 10, 2009, in accordance with the Employment Tax SOW; and it is further

ORDERED, the fee structure contained in the Employment Tax SOW is approved pursuant to section 328(a) of the Bankruptcy Code, the Court having found that the terms and conditions of the Employment Tax SOW for the Additional Tax Services described in the Third Supplemental Application and the Employment Tax SOW are reasonable; and it is further

ORDERED, notwithstanding the possible applicability of Rules 6004, 7062, and 9014 of the Bankruptcy Rules, or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED, that this Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: May 20 2010, 2010

/s/ Kevin Huennekens

United States Bankruptcy Judge

Entered on docket: May 20 2010

WE ASK FOR THIS:

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
One Rodney Square
PO Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

- and -

Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
155 North Wacker Drive
Chicago, Illinois 60606-1720
(312) 407-0700

- and -

/s/ Douglas M. Foley
Douglas M. Foley (VSB No. 34364)
Sarah B. Boehm (VSB No. 45201)
MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel to the Debtors and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley

CERTIFICATE OF NOTICE

District/off: 0422-7
Case: 08-35653

User: frenchs
Form ID: pdforder

Page 1 of 1
Total Noticed: 1

Date Rcvd: May 20, 2010

The following entities were noticed by first class mail on May 22, 2010.

aty +Gregg M. Galardi, Skadden Arps Slate Meagher, & Flom LLP, One Rodney Sq., PO Box 636,
Wilmington, DE 19899-0636

The following entities were noticed by electronic transmission.

NONE.

TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE.

TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: May 22, 2010

Signature:

